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Published in:
Book of Abstracts, Sustain 2017

Publication date:
2017

Document Version
Publisher's PDF, also known as Version of record

[Link back to DTU Orbit](#)

Citation (APA):
Faria, L., & Rosati, F. (2017). The integration of Sustainable Development Goals into sustainability reports. In *Book of Abstracts, Sustain 2017* [G-11] Technical University of Denmark.

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The integration of Sustainable Development Goals into sustainability reports

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A great challenge towards the implementation of a green economy is how to change business attitudes towards sustainable practices, technologies and business models (Schaltegger, Lüdeke-Freund, & Hansen, 2012). Most of the literature on organization behavior and sustainable development focus on the effects of regulatory compliance, stakeholder pressure and competitive pressure when investigating the sources of adoption of sustainable practices and technologies (Calabrese et al., 2013; Elliot, 2013), while the influence of internal characteristics and past behavior of the organizations is considered a black box (Faria and Andersen, 2017). We argue that there is a gap on the literature concerning organization structural characteristics and attitudes, which might influence the decision of such organizations to report (or not) sustainable practices and guidelines.

In this sense, the aim of this paper is to understand the relationship between organizations' structural factors and their reporting on the Sustainable Development Goals (SDGs) which were presented during the General Assembly of United Nations, as part of the 2030 Agenda for Sustainable Development (United Nations General Assembly, 2015). We present descriptive data and evaluate statistically the existence of patterns within the characteristics of a sample of 400+ organizations that mention, or do not mention, the SDGs in their respective sustainability reports in the fiscal year of 2016. We use the influence of top management characteristics (e.g. age, gender), organization size, economic performance, and degree of intangibility (as proxy for unique technological and organizational competences) as predictors in the model.

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